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# Annual Reports

Of The Selectmen And Other Town Officers

of the Town of

## ALSTEAD, N.H.



FOR THE YEAR ENDING DECEMBER 31

## 1992

**TOWN MEETING**  
**Tuesday, March 9, 1993**

## TOWN INFORMATION

Selectmen 835-2986 Meeting Tuesday 7:00 to 9:00 p.m.

Town Clerk -Tax Collector 835-2242 Hours: Monday 12:30 to 4:30 pm  
Tuesday - 9:00 am to Noon, 1:00 to 4:30 pm, Wednesday 12:30 to  
4:30, 5:30 to 7:00 pm, Thursday 12:30 to 4:30 pm

Planning Board - Second Tuesday of the month 8:00 p.m.

Zoning Board of Adjustment - First Monday of the month 7:30 pm

Zoning Officer - Rick Renzelman - 835-6815

Conservation Commission - First Wednesday of the month 7:00 pm

### Fire Department

Executive Board - First Monday of month at 7:00 pm

Regular Meeting - Second Monday of month at 7:00 pm

Ambulance/Rescue Squad - Third Wednesday of month 7:00 pm

Drills held on fourth Monday of month at 7:00 pm

### Library Hours

Winter Hours start November 1

Wednesday 12:00 to 4:00 pm and 6:00 to 8:00 pm

Thursday and Friday 12:00 to to 6:00 pm

Summer Hours start May 1

Monday and Friday 12:00 to 6:00 pm

Wednesday 1:00 to 4:00 pm and 6:00 to 8:00 pm

Trustees meet 3rd Wednesday of month at 7:00 pm

### Transfer Station Hours

Monday and Wednesday 1:00 to 5:00 pm

Saturday 8:00 am to 5:00 pm

Town Highway Garage 835-2428

FRONT COVER: Photo of Wellman Pond area now owned by the  
Town for recreation.

## TABLE OF CONTENTS

	page
Ambulance Report.....	21.
Auditor's Report.....	30.
Budget of 1993.....	6.
Cemetery Report.....	17.
Conservation Commission Report.....	26.
Dog Officer's Report.....	18.
Fire Chief Report.....	19.
Forest Fire Report.....	20.
Highway Department Report.....	13.
Inventory of Property.....	9.
Library Reports.....	22.
Planning Board Report.....	27.
Police Report.....	16.
Selectmen's Report.....	10.
Tax Collector's Report.....	29.
Town Officials.....	1.
Transfer Station Report.....	11.
Trustee of Trust Funds Report.....	15.
Vilas Pool Report.....	25.
Vital Statistics.....	77.
Warrant.....	3.
Zoning Board of Adjustment Report.....	28.



TOWN OFFICIALS  
1992

Selectmen

Betty M. Woodell		Term Expires 1993
Clarence Meyer		Term Expires 1994
James O'Brien		Term Expires 1995
Peter D. Vos	Moderator	Term Expires 1993
Vanessa Weymouth	Clerk/Collector	Term Expires 1994
Joni Jo Roy	Treasurer	Term Expires 1993
Kenneth Winham	Road Agent	Term Expires 1993
Neil Swift Jr.	Dog Constable	Term Expires 1993
Warren Campbell	Parks Commissioner	Term Expires 1993
Erwin Ward	Police Chief	
Warren Campbell	Fire Chief	
	Forest Fire Warden	
H. Douglas Bays	Civil Defense Director	
Doris Dustin	Librarian	
Ralph Renzelman Jr.	Zoning Officer	
Timothy Noonan	Solid Waste Representative	

TRUSTEES OF TRUST FUNDS

Marie Bender	Term Expires 1993
Bruce Bellows	Term Expires 1994
Reginald Clark	Term Expires 1995

FIRE COMMISSIONERS

James O'Brien	Term Expires 1993
Carroll E. Hatch Jr.	Term Expires 1994
H. Douglas Bays	Term Expires 1995

LIBRARY TRUSTEES

Geraldine Swift	Term Expires 1993
Paul E. Thompson	Term Expires 1993
Dorothy S. Walker	Term Expires 1994
Florence L. Foster	Term Expires 1995
Mary Lou Huffling	Term Expires 1995

ARCH POND COMMITTEE

Harry A. Neal	Term Expires 1993
Clifford Clark	Term Expires 1994
Howard Goss	Term Expires 1995

SUPERVISORS OF CHECKLIST

Stanley F. Kmiec	Term Expires 1994
Harry A. Neal	Term Expires 1996
Molly Leonard	Term Expires 1997

BALLOT CLERKS

David Leonard	Frances Wilson	Gertrude Putnam	Ora Clark
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PLANNING BOARD

Patricia Adams	Term Expires 1993
Jayne L'Heureux	Term Expires 1993
Timothy Noonan	Term Expires 1994
Ralph Renzelman	Term Expires 1994
Donald Bascom	Term Expires 1995
Peter Rhoades	Term Expires 1995
Julie Stevens	Term Expires 1995

ZONING BOARD OF ADJUSTMENT

David Young	Term Expires 1993
Michael Rogers	Term Expires 1993
Patricia Adams	Term Expires 1994
Peter Vos	Term Expires 1994
Thomas Smidutz	Term Expires 1995
Matthew Saxton	Alternate Term Expires 1995
E. Dale Wilson	Alternate Term Expires 1995

MAYBELLE STILL MEMORIAL BUILDING COMMITTEE

Harry Neal	Term Expires 1993
Clifford Clark	Term Expires 1994
Howard L. Goss	Term Expires 1995

CONSERVATION COMMISSION

Howard C. Weeks	Term Expires 1993
Peter Renzelman	Term Expires 1994
Elliot Burch	Term Expires 1995

VILAS POOL COMMITTEE

George Ross	Term Expires 1993
David Peltier	Term Expires 1993
Julie Peltier	Term Expires 1993
Betty Woodell	Term Expires 1994
Richard Pelletier	Term Expires 1994
Erwin Ward	Term Expires 1995

SCHOOL BOARD MEMBER - ALSTEAD REPRESENTATIVE  
FALL MTN. CONSOLIDATED SCHOOL DISTRICT

Gladys Nichols

STATE OF NEW HAMPSHIRE  
TOWN WARRANT

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 9th day of March, next at 1:00 p.m. Polls will be open until 7:00 p.m. The business meeting to be holden at 7:30 p.m. on the following:

- Article 1: To choose all necessary Town Officers for the ensuing year.
- Article 2: Are you in favor of abolishing the zoning ordinance for the Town of Alstead, N.H. adopted March 14, 1989 as proposed by petition of the Voters of this Town? (Official Ballot Vote)  
BY PETITION
- Article 3: That the Bottom Line Budget, less revenues, and any other warrant article in excess of \$50,000 of the Fall Mountain Regional School District be voted on by referendum on the official printed Town/School District Ballot? (Aforementioned official ballot also known as Australian Ballot) BY PETITION
- Article 4: To see if the Town will authorize the Selectmen to sell and convey any real estate acquired by tax liens, by auction, sealed bid or any private sale or in any other manner as justice may require. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sale.
- Article 5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or another government unit or private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-B.
- Article 6. To see if the Town will vote to raise and appropriate the sum of \$71,449.00 to have a complete revaluation by a private appraisal firm that has been approved by the Department of Revenue Administration or by the Appraisal Division of the Department of Revenue Administration, and authorize the Selectmen to withdrawal of \$51,499.00 (\$45,000. Capital Reserve and \$6,449. interest earned) from the Capital Reserve Fund created for this purpose. The balance of \$20,000.00 is to come from general taxation.
- Article 7: To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes if necessary.

Article 8: To see if the Town will vote to raise and appropriate the following sums for items and purposed listed:

a:	Executive Expenses	\$29,000.00
b:	Election, Registration, Vital Statistics (Town Clerk)	12,500.00
c:	Financial Administration (Tax Coll., Treasurer, Auditor etc.)	30,500.00
d:	Legal Expense	5,000.00
e:	Personnel Admin. (Employee Benefits)	26,000.00
f:	Planning and Zoning	3,200.00
g:	General Government Buildings	23,000.00
h:	Cemeteries	1,000.00
i:	Insurance	40,000.00
j:	Advertising and Regional Assoc.	2,400.00
k:	Police	19,000.00
l:	Ambulance	12,000.00
m:	Fire	25,000.00
n:	Forest Fire	500.00
o:	Emergency Management	50.00
p:	Highways, Streets & Bridges	210,000.00
q:	Street Lighting	7,000.00
r:	Solid Waste	77,000.00
s:	Health Officer	500.00
t:	Animal Control	1,500.00
u:	Public Assistance	10,000.00
v:	Parks and Recreation	3,500.00
w:	Library	7,000.00
x:	Patriotic Purposes	200.00
y:	Conservation Comm.	300.00
z:	Payment Leases	21,000.00
aa:	Interest on Leases/Temporary Notes	10,000.00

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\$577,150.00

Article 9: To see if the Town will vote to raise and appropriate the sum of \$9,500.00 for the support of the Home Health Care Community Services.

Article 10: To see if the Town will raise and appropriate the sum of \$1,706.00 for the support of the Monadnock Family Mental Health Service.

Article 11: To see if the Town will authorize the Selectmen to sell any excess Town Equipment.

Article 12: To see if the Town will vote to change the elected term of office for the highway road agent from one year to a term of 3 years. (Ballot Vote)



- Article 13: To see if the Town will vote to raise and appropriate the sum of \$15,000.00 toward the building of the Sand/Salt Shed at the Highway Garage. The \$15,000.00 appropriation to be taken from Current Surplus as provided with RSA 35:5.
- Article 14: To see if the Town will vote to raise and appropriate the sum of \$15,000.00 for the following projects and purchases for the Fire Department.
- a: Purchase of SCBA
  - b: Hepatitis B Shots
  - c: To install Dry Hydrants
- Article 15: To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for proposed work on Pine Cliff Road corner by land owned by H. Pecora. \$20,000.00 appropriation to be taken from Current Surplus as provided by RSA 35:5.
- Article 16: To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for purchase of emergency generator for the Town municipal building. \$5,000.00 appropriation to be taken from Current Surplus as provided by RSA 35:5 and balance of \$2,500.00 to come from general taxation.
- Article 17: To see if the Town will vote to raise and appropriate the sum of \$30,000.00 for road improvements for the following roads:
- a: Rogers Road
  - b: McLean Road
- Article 18: To see if the Town will vote to raise and appropriate the sum of \$50,000.00 to continue the road work on Hill Road.
- Article 19: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the repairs on the following municipal buildings:
- a: Repairs to Library
  - b: Repairs to Maybelle Still Memorial Building
- Article 20: To transact any other business that may legally come before this meeting.

Betty Woodell  
Clarence Meyer  
James O'Brien  
Selectmen of Alstead



Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
<b>GENERAL GOVERNMENT</b>					
4130	Executive		\$ 24,000	\$ 23,743	\$ 29,000
4140	Election, Registration, & Vital Statistics		13,000	12,027	12,500
4150	Financial Administration		25,000	26,253	30,500
4152	Revaluation of Property		-	-	-
4153	Legal Expense		5,000	3,428	5,000
4155	Personnel Administration (Employ Ben)		25,000	25,269	26,000
4191	Planning and Zoning		4,200	1,799	3,200
4194	General Government Building		21,300	21,500	23,000
4195	Cemeteries		1,000	940	1,000
4196	Insurance		50,000	33,260	40,000
4197	Advertising and Regional Associations		2,400	2,275	2,400
4199	Other General Government				
<b>PUBLIC SAFETY</b>					
4210	Police		19,000	18,356	19,000
4215	Ambulance		12,000	11,453	12,000
4220	Fire		21,500	20,728	25,000
4225	Forest Fire		500	385	500
4290	Emergency Management		50	-	50
<b>HIGHWAYS AND STREETS</b>					
4312	Highways and Streets		210,000	211,896	210,000
4313	Bridges				
4316	Street Lighting		7,000	6,851	7,000
<b>SANITATION</b>					
4323	Solid Waste Collection		83,000	78,015	77,000
4324	Solid Waste Disposal				
<b>WATER DISTRIBUTION AND TREATMENT</b>					
4332	Water Services				
4335	Water Treatment				
<b>HEALTH</b>					
4414	Pest Control - Animal Control		500	1,309	1,500
4415	Health Agencies and Hospitals		11,225	11,206	11,206
4411	Health Officer		200	10	500
<b>WELFARE</b>					
4442	Direct Assistance		12,000	7,783	10,000
4444	Intergovernmental Welfare Payments				
Sub-Totals (carry to top of page 3)			\$ 547,875	\$ 518,486	\$ 546,356



Acct. No.	SOURCE OF REVENUE	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		-	-	\$ 1,000
3180	Resident Taxes				
3185	Yield Taxes		\$ 4,300	\$ 4,223	3,500
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		45,000	57,000	50,000
	Inventory Penalties				
	<b>LICENSES, PERMITS AND FEES</b>				
3210	Business Licenses and Permits		500	1,704	1,500
3220	Motor Vehicle Permit Fees		100,000	98,779	95,000
3290	Other Licenses, Permits & Fees		1,500	1,937	1,500
	<b>FROM FEDERAL GOVERNMENT</b>				
	FEMA		-	784	-
	<b>FROM STATE</b>				
3351	Shared Revenue		20,105	20,105	20,000
3353	Highway Block Grant		49,702	49,702	58,000
3354	Water Pollution Grants				
3356	State & Federal Forest Land Reimbursement		3	3	3
3357	Flood Control Reimbursement				
3359	Other Business Profits		37,794	37,886	37,000
	<b>FROM OTHER GOVERNMENT</b>				
3379	Intergovernmental Revenues Re-Imb.		-	8,818	--
	<b>CHARGES FOR SERVICES</b>				
3401	Income from Departments		500	871	500
3409	Other Charges Trans. Station		5,000	6,350	5,000
	<b>MISCELLANEOUS REVENUES</b>				
3501	Select Municipal Property Rent of		100	200	100
3502	Interest on Investments		7,500	6,931	5,000
3509	Other Assistance			1,312	-
	<b>INTERFUND OPERATING TRANSFERS FROM</b>				
3914	Proprietary Funds				
	Sewer				
	Water				
	Electric				
3915	Capital Reserve Fund		-	-	51,000
3916	Trust and Agency Funds		63,000	58,060	55,000
	<b>OTHER FINANCING SOURCES</b>				
3934	Proc. from Long Term Notes & Bonds				
	Fund Balance:				
	Items Voted from Surplus		22,500	22,500	40,000
	Remainder of Surplus		( 52,403)	(52,403)	(45,366)
	<b>TOTAL REVENUES AND CREDITS</b>		<b>\$409,907</b>	<b>\$429,568</b>	<b>\$424,103</b>

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations \$ 807,305

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 424,103

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \$383,202

**BUDGET OF THE TOWN OF ALSTEAD, N.H.**

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**



# INVENTORY OF PROPERTY VALUES

	1991	1992
Land	\$13,603,642.	\$12,048,086.
Buildings	25,906,568	\$24,764,618.
Public Utilities	546,350.	546,350.
Less Elderly & Blind Exemptions		30,000.
Net Assessed Valuation		\$37,329,054.
Taxes Committed to Collector:		
Town Property Taxes Assessed		\$ 1,992,625.
Less War Service Credit		8,770.
Net Property Tax Commitment		1, 983,855.
Tax Rate		\$53.38
Net School Appropriation	\$1,519,010.	
County Tax Assessment	139,024.	

## SCHEDULE OF TOWN PROPERTY

Town Hall	\$ 93,750.
Furniture & Equipment	19,000.
Library, Land & Buildings	263,400.
Furniture & Equipment	30,000.
Police Department & Equipment	25,000.
Fire Dept., Land & Buildings E. Alstead	14,950.
Fire Department, Equipment	200,000.
Parks, Commons & Playgrounds	94,000.
Highway Department, Land & Buildings	170,000.
Highway Equipment	233,000.
Arch Pond Property	43,200.
M34 L130	2,200.
M47 L1	34,650.
M51 L2	87,550.
M26 L2A	11,250.
M34 L19A	950.
M8 Lot 11	8,200.
Cemetery Equipment	6,275.
Maybelle Still Memorial Building	52,650.

## SELECTMEN'S REPORT

This has been another busy year, with the Selectmen trying to keep town services functioning in these changing times.

The Selectmen are proposing an operating budget for 1993 in the amount of \$577,150.00. This is down 2 percent. The overall budget is up by 28 percent, due to the warrant articles proposed. Several of these articles are supported out of the Town's surplus, and really should not be put off any longer. These articles will not change the current tax rate. The budget reflects an \$85,442.00 requests over last years monies to be raised by taxes. This computes to approximately \$2.80 increase in the Town's tax rate. In other words, every \$3,000.00 approved over the \$297,760. raised last year will add \$.10 to the Town's rate. For example:

	Property Assessment
1992	50,000. x 9.93/M = \$497.00
(with \$3,000.)	50,000. x 10.03/M = \$502.00
	(an increase of \$5.00 for the year)
(with all \$85,442.)	50,000. x 12.71/M = \$636.00
	(an increase of \$139.00 for the year)

Hopefully, it will be possible to place the Gravett property up for sale this year, which will help the Town with much needed Capital Improvements.

The Board of Selectmen are proposing a Mandatory Recycling Ordinance to help reduce further cost at the Transfer Station. We are also considering going to User Fees instead of Taxation as a way of supporting our waste disposal. We will be holding public hearings on the ordinance and user fee system in the near future and hope the hearings will be well attended. We need your input!!

We are working on a highway survey, utilizing public and private individuals and companies that use our highways on a daily or weekly basis. This is a continuation in creating the five year plan for the highway department.

Total revaluation of property will be done if the final monies needed are approved this Town Meeting. Many property owners feel their assessment needs revising to bring everyone in line with everyone else. We have not had a total revaluation since 1980.

The Board of Selectmen would like to thank Mr. Stanley Sebastian for his generous contribution of time and use of his machinery at Vilas Pool. Also, Mr. & Mrs. Richard Sweeney for the gift of the saw to the fire department in memory of Turner Bellows.

We wish to thank all our department heads, committee members and employees who have assisted this year. We couldn't do it without you.

Respectively submitted,  
Betty Woodell  
Clarence Meyer  
James O'Brien

## HOW TO PAY FOR ALSTEAD SOLID WASTE

Now that the Alstead Selectmen have finally decided to enact a mandatory recycling ordinance - something we should have done in 1989, we should take the next logical step and base its funding on user fees.

As things stand now, residential trash disposal is paid by the town, whose revenues are derived almost exclusively from property taxes. Residents may recycle, if they wish, by taking their glass, cans, and newspaper to the transfer station. Businesses pay property taxes too, subsidizing residential trash disposal, but they also must pay for their own private hauler.

So far, we selectmen have been reluctant to switch to user fees, and keep trash disposal and recycling funded by town coffers. The advantages of a user fee system far outweigh the disadvantages. Perhaps most importantly, it provides the economic incentive to recycle. There is also an element of fairness. The environmentally conscious household that reuses items and intentionally avoids purchases with excess packaging, shouldn't have to pay more because its less conscientious neighbor continues his wasteful ways. As things stand now, it doesn't matter whether a resident tosses out a bag a week or is hooked on a four bag a week habit. They both pay the same.

Since the cost of trash disposal is likely to rise at a rate greater than the general inflation rate, the selectmen have pointed out it makes sense to separate this expense from the general budget. Increasing disposal fees shouldn't compete with other town services for tax dollars, when the town has no control over disposal cost per ton.

There are many opponents to user fees, for example disposing of trash in special bags would result in more illegal dumping. That's possible, but the transfer station manager has researched this issue and found that illegal dumping did not increase.

So lets look at Alstead's biggest expense at the transfer station. It's the COMPACTOR!!

FACT      The compactor is scheduled 53 movements each year, (it used to move 3-4 times per week.) The projected cost for 1993 is \$43,958.89, an increase over last year because cost per ton has and will increase, in 1993.

CONTROL:                      Mandatory Recycling  
Dump bags in compactor.                      User fees, ( What you put in,  
you pay for.)



Here's how I see it:

Average Compactor--10.5 tons per week--557 tons per year.  
Average cost \$689.15 to \$1155.52, per week.

Our Cost 1993:

Disposal 10.5 ton 1 cont. @ \$55.00/ton	
46 x \$577.5 .....	\$26,565.00
After November 17, 1993	
10.5 tons per cont \$80.00/ton	
7 x \$840.00 .....	5,580.00
TOTAL DISPOSAL	<u>\$32,445.00</u>

HAULING:

53 x 111.65 per trip .....	5,917.45
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RENT:

12 x \$466.37 .....	5,596.44
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TOTAL COMPACTOR	<u>\$43,958.89</u>
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SOLUTION:

The compactor handles approx. 557 tons per year  
557 x 2000= 1114000 lbs. x \$.04=  
\$ 44,560.00.

Reduce the transfer station budget by this amount.

Projected 1993 budget	\$77,000.00
less	44,000.00
	<u>\$33,000.00</u>

Each user of the compactor pays \$.04 per pound in bags of 20 or 30 pounds provided by the town, at a cost to each user. One way or another, trash disposal cost will increase. They'll increase less sharply with a comprehensive recycling program., and one way or another, comprehensive recycling will cost money. The question is - can we continue to pay for increases in tipping fees if we have no control? Only a properly managed system will tell.

We did decrease this budget by approx. \$6,000 for 1993 and we feel we have accomplished what we started back in 1990. As you remember, we had a budget that year of \$109,000. In two years we reduced it by \$32,000. This amount we can all be proud of. Thanks to all who have made this happen.

PROJECTS FOR 1993

1. Replace wall near Open Tank.

2. Replace or repair wall near Metal Tank.

These projects will be paid for from recycling money that you allowed us to put in a special fund last year.

Solid Waste Manager  
James O'Brien

## ROAD AGENTS REPORT

### Projects Completed:

1. The top coat of hot top on the Hill road from bottom of Lakin's Hill to Esslinger's Undercoating was completed out of the special warrant article.
2. The upper end of the Hill Road. This entailed completing 960' of underdrain and ditching. Previous underdrain and 4 culverts were replaced in 1991. F.W. Whitcomb officials advised on this project and I would like to thank Frank (Chip) and employees for their assistance.
3. Work has begun on the Rhoades district in anticipation for repaving. Some of the banks were excavated and/or rip-rapped to widen some of the narrow sections.
4. This year we purchased bank run gravel and screened this at the highway garage. We added gravel to all the gravelled roads. The larger stone worked well in drainage ditches where needed.

### 1993 PROJECTS

1. Repaving Rhoades District. This road receives a lot of truck traffic and I recommend a couple more narrow sections be widened before shimming. The telephone poles will have to be moved back and I have been discussing this with the phone and power officials.
2. Hill Road - Bell Hill section needs widening and a steel guardrail fencing placed.
3. Repair catch basins from the Fire Station to water tub and repair sidewalks in front of the Odd Fellows Building as the "tripper" is dangerous.

### SPECIAL WARRANT ARTICLES

1. Hill Road from Cook Hill to bottom of Flying Cloud Hill. This would entail removing trees, replacing more culverts and rebuilding the road surface.
2. A petition from the Rogers Road was received last year requesting some road improvements to be considered this year. We did a little ditching out of the General Fund but nothing major. Major ditching and widening with gravel added to help get rid of the mud problem. McLean also needs some blasting work and widening.
3. Pine Cliff Road - corner by Pecora's.

### THE FOLLOWING ROADS NEED WORK IF MONEY AND TIME PERMITS:

1. Sections of Forestall Road by Clark's and Hall's Hill need widening. Sections of Pratt Rd., Vilas Homestead and Cook Hill need widening work done. These roads are receiving a lot more traffic than previous years.
2. Slade Hill, Pine Cliff and North Road need to be sealed to preserve the

pavement.

3. This Spring, we will walk the Gilsum Mine Road to estimate the cost of bringing it up to State Standards. We believe the state will take over. The state will match funds.

The decision was made to retire the 1972 GMC sand truck and the 1985 International is now being used for sanding. We have the new F-450 Ford. A few "bugs" are being worked out, but I hope all is well "soon". The Selectmen decided to keep the 1982 GMC 1 ton for use by other departments and plowing/sanding of the transfer station and parking lots. We still have the 1969 Ford 4 X 4 with plow and wing for when the snow gets "rough".

If you have any emergency or see any abnormal road problems, all the Selectmen have portable highway radios.

The Town Garage has an answer machine at 835-2428 or my own personal phone at 835-6345.

Thank you to all who have assisted me this year.

Respectively submitted  
K. H. Winham, Road Agent



## REPORT OF TRUSTEES OF THE TRUST FUNDS

As Earl and Erma Burton embarked on a cross country trip this past Spring, we were fortunate to have Warren Campbell, Ernest and Jean Rhoades fill in for them in the maintenance of Mapleside, Slade, Rust and Alstead Center cemeteries along with the Warren Monument.

This Spring, we would like to apply lime to the cemeteries and continue our program of repairing damaged and felled stones.

New lots available and perpetual care established during 1992

- |                         |          |
|-------------------------|----------|
| 1. Carroll E. Hatch Jr. | \$100.00 |
| 2. Lyle Laird           | \$100.00 |

Lots are available and may be acquired by contacting Richard Clark, Cemetery Commissioner at 835-6814.

The Town History Committee completed their task of producing a written volume of Alstead History - "Alstead Through the Years 1763 - 1990." This arrived from the printers in May of 1992 and as of December 31, 1992, 408 volumes have been sold.

The Cost to produce the history was \$32,659.84, all monies coming from the Maybelle H. Still Memorial Trust Fund. As of December 31, 1992, \$11,511.41 has been realized from history sales and the Still Fund has recovered sufficiently to allow work to begin on Volume II, a pictorial history of Alstead.

Anyone interested in working on Volume II, please contact Bruce Bellows or Dorothy Walker.

Respectively Submitted,  
Marie Bender  
Reginald Clark  
Bruce Bellows  
Trustees of Trust Funds

## 1992 ALSTEAD POLICE REPORT

Police departments and police chiefs seem to make the headlines of the local papers quite often lately, as you may have noticed. It is sometimes difficult in a small community to "keep the peace". Each department head tries to do what they think is best in a given situation and often it does not meet with the approval of another. There is seldom time, in an emergency situation, to hold a powwow to decide which course is to be taken and a split second decision has to be made without consent of everyone involved.

I have been trained over the years with the correct police procedures and there are certain guide lines from a legal point that have to be met, just as other volunteers from the fire department and rescue squad have been trained to deal with an unexpected occurrence. We sometimes tread on one another's toes and all hell breaks loose.

Since we are all public servants and no one is getting rich quick in these part time, voluntary positions, but each is attempting to serve the public with their best interest in mind, I feel it is imperative that we start holding meetings to coordinate the procedures used and better understand the responsibilities of one another. Communication between departments needs to be worked on.

There is no room for error and no time for petty grievances. Let's get them out in the open and deal with them and we will all have gained from it.

Child abuse and domestic violence are also something we are hearing more about and it does not mean we are exempt from these things just because we live in a small community. Be on the alert and don't hesitate to report any incident that may need watching or investigating.

The rape of the young lady in Alstead was of serious nature and we are all grateful that she lived and was able to help us solve the case and apprehend the man responsible before further harm was done to someone else. She went through a terrible ordeal but she cooperated 150% with the investigation and hopefully, with time, she will completely heal from this horrendous experience.

You see, we are not immune to the things that you read about but think they can never happen here in Alstead.

I would like to publicly thank any and all police who have assisted this department during the past year and a special thanks to Dave Peltier, my assistant, who will sometime in the near future, be taking over my position, I hope!

Respectfully submitted,

Erwin Ward  
Chief of Police

# REPORT OF CEMETERY CUSTODIAN

The cemeteries were raked and leaves were removed in the Spring. Graves were loamed and seeded. Brush and trees were cut and removed in the Fall.

Respectively Submitted,  
Richard G. Clark



"Teaching him to use the handcuffs wasn't too hard, but teaching him to read them their rights took some doing."



## REPORT OF ALSTEAD DOG OFFICER

I wish to begin this report on a note of CAUTION TO EVERYONE. There have been five (5) cases of rabies in new Hampshire in the last nine (9) months. PLEASE DO NOT FEED RACCOONS OR SKUNKS IN YOUR YARD.

If you see raccoons or skunks roaming around your yard in the daytime, leave them alone and take yourself, your children and your pets inside away from them. Call 352-1100 and request a FISH AND GAME OFFICER to respond as soon as possible.

January 1, 1993, a NEW STATE LAW went into effect for ALL CATS to have up to date RABIES SHOTS. Be sure yours do, and try not to let them roam. Cats can be trained to an outside leash with a little patience on the part of their owners. If you do not wish to protect you and your family and pets, then do not get the pets in the first place.

There is still a \$15.00 fine for not having dogs licensed by April 30, 1993, plus a monthly fee for late licensing.

For 1992 statistics: 270 dogs were licensed - up slightly.  
15 people fined for unlicensed dogs.  
96 complaints with necessary action taken.  
9 dogs taken to Mondadnock Reg. Humane Society with  
no way to find owners due to no tags.

My number is 835-6671. If you have a complaint call, if I'm not available, leave your name and number and I will get back to you as soon as I am able to.

Respectively submitted  
Neil Swift, Jr. Dog Officer

## FIRE DEPARTMENT REPORT

The Alstead Fire Department is going through a great transition.

This transition will bring us more in line with codes that the National Fire Protection Association (NFPA) mandates. The fire department will need the support of the community and commitment by our firefighters and fire officers. Complying with these codes will be a long slow process.

Training, safety protection and operation of the fire department are what we are working on at this time.

We are training all our fire fighters to the Firefighter 1 level. This is about 120 hours plus monthly drills. We will encourage firefighters to continue up the ladder to Firefighter 2, career, and officer level.

We also must have a training officer in place. This officer sees to all phases of training needed in our department and must keep accurate records.

A safety officer must be appointed also. This position is very important and carries a lot of responsibility. The safety of all department firefighters is his/her responsibility at the fire scene, auto accident or any other incident. He/she must make sure the proper protective clothing is worn, drives safely, works safely, etc.

As for the operation of the fire department at this time we have or will have shortly The Incident Command System (ICS). This system will make the operation of any type of incident, large or small, work more efficiently.

These are just some of the things we have to comply with for the protection of our firefighters and the community we work for.

In conclusion, I would like to ask anyone interested or if you know of anyone interested in joining our department, let me know. Anyone wishing to join must be in good physical condition, willing to learn and participate in all functions of the fire department. We really need more help - please recommend someone or consider joining yourself.

REMEMBER THE EMERGENCY CALL NUMBER IS 352-1100 for FIRE, AMBULANCE OR POLICE.

Respectfully Submitted

Warren Campbell  
Fire Chief

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire protection. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, WITHOUT FIRST OBTAINING A WRITTEN FIRE PERMIT FROM THE FOREST FIRE WARDEN OF THE TOWN WHERE THE BURNING IS TO BE DONE." Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000. and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit BEFORE KINDLING AN OPEN FIRE.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000. in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden at 835-6839, State Forest Ranger, or Division of Forests and Lands at 271-2217.

Robert Stewart  
N.H. Forest Ranger

Warren Campbell  
Town Forest Fire Warden

## RESCUE AND AMBULANCE REPORT

The squad had another busy year answering 88 calls and logging in 828 man hours.

Our defibrillator was put in service in June and we have seven members trained to use it.

We had five members recertify this year.

It has been our policy, in the past, not to make runs out of the area. After discussing this with the Ambulance Director we have decided that if a resident of Alstead has to go to White River VA or to Dartmouth Medical we will take them. Or if a patient is at one of these facilities and has to come home by ambulance we will go and bring them home.

We are always looking for people who would like to join the ambulance squad. If anyone is interested you can contact me at 835-6839.

Remember if you or a loved one needs help the number to call is 352-1100.

Respectfully Submitted

Delinda Campbell  
Ambulance Captain



## SHEDD PORTER MEMORIAL LIBRARY

Alstead, New Hampshire 03602

Librarian's Report For 1992

The circulation for the past year was slightly less than the previous year due to inclement weather which prevented the children walking to the library as scheduled.

Circulation for 1992 :

Adult Fiction	4,642
Adult Non-Fiction	1,428
Junior Books	11,134
Magazines, Tapes	<u>1,208</u>
	18,412

New adult borrowers registering to take out books numbered 63, more than the previous year.

Once more, with the help of Mrs. Edith Mulliner and Mrs. Linda Campbell and the cooperation of teachers, all grades from the Sarah Porter School in Langdon and the morning kindergarten, plus grades 3, 4 and 5 from Alstead were able to make regular visits to the library. We thank all who made this possible.

The summer reading program and story hour was sponsored by the Friends of the Library. A party was held in August with certificates being presented to the 35 children completing the program. The friends also sponsored a very lovely afternoon tea.

We are pleased that it was possible to make the needed repairs to the entrance. This included the removal of the canvas, the plastering and painting of the walls and the successful copying of the original stenciling. The work now completed has added much to the beauty of our library.

There were more out of town visitors than usual this year. Some coming only to purchase a Town History while others interested in genealogy, came searching for family records, but all took time to inspect and admire our lovely library.

We thank Mrs. Lora Whitton of Sarasota, Florida, for her continuing contributions to the Whitton Endowment Fund. We also thank Miss Catherine MacDonald of the Marquis George MacDonald Foundation of New York for its generous support, Mr. Frank Caruso of Cos Cob, Ct., for his many memorial donations, and all others who have given us books. Their gifts enabled us to buy many beautiful non-fiction books.

I will be retiring from the library in the near future. It has been a rewarding 16 years and I have enjoyed every minute of it! Julia Cunniff and Peggy Fullam will carry on as before.

A special thank you to Mary Lou Huffling for all the help she has given me, to Peggy and Julia and to the Board of Trustees. Their help and support is appreciated more than words can express.

Doris Dustin  
Librarian

Friends of the  
Shedd-Porter Memorial Library

We had our Annual Meeting Spring Tea, with the theme "Inside Garden Party". We created a Victorian Garden in the Library basement (with thanks also to Breshears) and some people dressed accordingly. We were served tea and cookies by very proper, gloved and hatted young ladies. They have our thanks. Several interested community members attended and we welcomed some of them as new and active Friends.

We have donated two children's story books to the Library and are looking for appropriate research books for junior high level work. Our summer reading program was "Book Parade Reading Club". Twenty-nine children enrolled and received a pin-on Club Button. Twenty-three of them received an award certificate and ice cream at the end of the program party. We had a Book Cover Parade with prizes and two Awards of Merit for trying very hard to finish reading all the books. We all had a good time playing games and races and having punch and cookies.

A Pre-School Story Hour has been organized for 1993 and all pre-schoolers from age three and up are invited every Friday at 1:30. Parents are invited to stay or pick up their children promptly at 2:30.

Our next Spring Tea - Annual Meeting will be held on May 12th at 1:00 p.m. All are invited, watch for posters. We are also having a membership drive. Please donate either your time and/or money.

Respectfully submitted:

Lois Sweeney, President

## SHEDD PORTER MEMORIAL LIBRARY

Alstead, New Hampshire 03602

Trustees met on a regular basis except December. Officers are Chairman Dorothy Walker, Secretary Gerry Swift, Treasurer Mary Lou Huffling and Building Chairman Paul Thompson. All members are on the Book Committee.

As we had hoped last year we were able to do the necessary work to restore the foyer of the Library. It now looks great. The stenciling is different than before and copies what was found beneath the old wallpaper so may be close to original. Extensive work is now needed on the outside of the Library building to maintain and preserve what is being done on the inside. We appreciate all the time Paul Thompson has put in to contact the right people to have this work done.

Thank You to the Friends of the Library and all area residents for their support and gifts.

In case we have forgotten in the past - Thank You to the Alstead Attendance Area Parents Support Group for providing a special tree for all to enjoy during the Holiday season.

Respectfully submitted,  
Gerry Swift, Secretary  
Board of Trustees

## 1992 VILAS POOL REPORT

The Vilas Pool Committee is happy to report a continuation in the trend toward increased utilization of the facility and improved condition of the buildings and grounds. We wish to acknowledge the fine effort shown by the staff this past season. A special thanks, also, to all the townspeople who volunteered their time on Vilas Pool Work Day and in helping us close the facility at the end of the year.

Three projects were completed in 1992 and money was put aside in reserve funds toward two future projects. The three completed projects included the replacement of the old Crow's Nest diving platform, the creating of two "first rate" volleyball courts in the upper field and trimming of all the pine trees in the pavilion area. A successful raffle was held and \$540.00 was raised for the Bell Tower Repair Fund. The sum of \$2,700.00 was voted and appropriated from the town's current surplus to be placed in a Capital Reserve fund for work on the Vilas Pool bridge.

Vilas Pool was open seven days a week on 1992 and we will continue with that schedule this season. Summer day camps and swimming lessons will again be offered by our staff.

The Vilas Pool Committee would like to take this opportunity to thank its former chairperson, Priscilla Watson, for all the time, energy and love she gave to the Vilas Pool,. Her efforts have resulted in a vastly improved facility which has a vital and exciting role in Alstead's future.

Hope to see you all at the Pool in 1993.

Respectively submitted,

George Ross, chairman  
Richard Pelletier  
Julie Stevens  
Erwin Ward  
Betty Woodell  
Julie Peltier  
David Peltier



## ALSTEAD CONSERVATION ANNUAL REPORT

Go visit the Wellman Pond Sanctuary. We have put up signs and cut a nice trail along the south side of the pond. On the north side, we had a granite marker placed, dedicating the sanctuary, giving thanks to the previous owner, Alexander Gardner and the L.C.I.P. program. Joan Allen, a graduate student at Antioch New England, completed an extensive study and management plan for the property. We will use this material for years to come to help us manage the 273 acres. Thank you Joan!

The dam on Lake Warren has been repaired. Thanks to the Lake Warren Association for keeping our lake intact. Through private fundraising, they accomplished their goal and all within the year that was allotted by the State of New Hampshire! The second annual water test was completed in September. We will keep you posted on any trends in lake water quality we find over the years.

We have money to send a high school youth to a week long conservation camp sponsored by the Society for the Protection of New Hampshire Forests. The camp will be in late June. Please help us find an eager 9th or 10th grader this year. We sponsored a mini lecture series this year. There was a mushroom hike, a current use forum, Student Conservation Association talk, Helen Frink's local history, an Outward Bound slide show--we hope to keep it going, but we need more of you to come on down to the Town Hall!!

We kept track of our usual sort of duties, dredge and fill permits, conservation easement monitoring, etc., and finally the long awaited Water Resource Plan is out so we will be reviewing that document along with the Planning Board. In the future, we hope to work on a "greenbelt" concept for Alstead, tying together public lands, protected areas, and conservation easements to create an indepth wildlife component to our future development scheme 50 years from now. I am always amazed whenever I go to New York City to find that huge green space they call Central Park nestled in amongst the skyscrapers. Someone early on did some fantastic planning for their future!! Long live Alstead....

P.S. We need 4 additional members. Please consider serving your town's conservation interests this year by becoming a Conservation Commission member!!

Respectively submitted,

Elliot Burch, Chair  
Peter Renzelman  
Howard Weeks

## ALSTEAD PLANNING BOARD REPORT

The Planning Board met eighteen times this year, holding eleven regular meetings and seven work meetings. Once again, the Board experienced a slow year in regards to the number of subdivision requests reviewed by the Board. Two subdivision plats were approved, compared with four in 1991 and six in 1990. None of the plats created a large number of new lots.

The Board at the beginning of 1992 worked on the three zoning amendments which were passed at the March Town Meeting. These amendments have been helpful in clarifying specific articles in the Alstead Zoning Ordinances.

Southwest Region Planning Commission has completed a final draft of the Water Resource Protection plan. Several work meetings were devoted to reviewing this document and revisions have been made to the document to ensure that information is correct and goals are adequate for the Town of Alstead.

Along with working on the Water Resource Protection Plan, the Planning Board has been working to update the Master Plan for the Town of Alstead. The document has had only one revision since its adoption in 1982. The updating of the housing status last year, conducted by the Planning Board members, will help in tracing of growth patterns in Alstead and planning for future growth.

The New Hampshire Department of Environmental Services, Water Resource Division, provided the Town with new aquifer maps. These maps are important documents for planning the protection of Alstead's groundwater.

The Planning Board needs persons to serve as alternate or full members and/or work on planning projects. Anyone interested should contact the Selectmen or a member of the Planning Board.

Respectfully submitted,  
Peter Rhoades, Chairman  
Jayne L'Heureux  
Juliana Stevens  
Tim Noonan  
Patricia Adams  
Don Bascom  
Ralph Renzelman, Jr  
(Ex-officio Rep)

## ZONING BOARD OF ADJUSTMENT REPORT FOR 1992

No public hearings were held pursuant to appeals or requests for special exceptions or variances during 1992. In order to help conserve energy, the board decided to hold its regular monthly meetings in the Town Offices. When public hearings are scheduled, we will continue to use the Town Hall to provide sufficient room for all who wish to attend. Regardless of where our meetings are held, they are open to the public and you are encouraged to attend if you wish.

On more than one occasion this past year, some residents have expressed concern or criticism about the ZBA in issuing building permits or the enforcement (or lack thereof) of our zoning ordinance. The role of the ZBA, as defined by the Legislature and our local ordinance, includes neither function. The authority and responsibility for enforcement and issuing building permits is held by the Selectmen and their appointed Zoning Officer. If you have questions about, or would like to learn more about the role of the ZBA, copies of our Rules of Procedure and Instructions to Applicants are available in the Town Office.

The board is available, on an informal basis, at its regularly scheduled, monthly meeting (1st Monday of the month @ 7:30 PM) for whatever assistance, guidance, information, or help with procedures etc. that you may need. While we cannot discuss the specific facts of an appeal you may choose to file, we will be happy to help you with general information and/or procedural information that will make it easier for you to do business with us. No appointment is necessary and we would encourage everyone to take advantage of this opportunity to let us assist you.

The Zoning Board of Adjustment needs additional Alstead residents to serve as alternate members of the board. No special knowledge of zoning law is necessary, only a sincere desire to provide a public service to your fellow residents and the Town of Alstead. Anyone who is interested or has any questions should contact the Selectmen or a member of the board.

Respectfully submitted,

Peter Vos, Chairman  
Michael Rogers, Vice-Chairman  
Patricia Adams, Clerk  
Thomas Smidutz, Member  
David Young, Member  
Matt Saxton, Alternate  
Dale Wilson, Alternate

TAX COLLECTOR'S REPORT  
FISCAL YEAR ENDED DECEMBER 31, 1992

-DR-

	1992	1991	LEVIES OF PRIOR
UNCOLLECTED TAXES-BEGINNING 1/1/92			
Property Tax.....		\$ 335,817.	\$382.
Land Use Change Tax.....		255.	--
Yield Tax.....		554.	--
TAXES COMMITTED TO COLLECTOR:			
Property Taxes.....	\$1,988,817.		
Yield Taxes.....	4,223.		
OVERPAYMENTS			
a/c Property Taxes.....	2,792.	1,346.	
INTEREST COLLECTED ON			
Delinquent Taxes.....	2,971.	27,876.	49.
Excess Credits-Property.....	14.	822.	
TOTAL DEBITS	\$1,998,817.	366,670.	\$4,301.

-CR-

REMITTED TO TREASURER DURING FISCAL YEAR

	1992	1991	PRIOR
Property Tax.....	\$1,608,089.	\$336,169.	382.
Land Use Change Tax .....		255.	
Yield Taxes.....	4,223.	554	
Interest on Taxes.....	2,971.	27,876.	49.
Abatements Allowed:			
Property Taxes.....	4,738.	1,815.	
Uncollected Taxes End of Fiscal Year:			
Property Taxes.....	377,796.		
TOTAL CREDITS	\$1,998,817.	\$366,670.	\$430.

SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS

-DR-

TAX LIEN ON ACCOUNT OF LEVIES OF.....  
1991 PRIOR

Balance of Unredeemed Taxes of Fiscal Year:		\$215,004.
Taxes Sold/Executed to Town During Fiscal Year:	\$182,838.	
Overpayment.....		90.
Interest Collected After Lien Execution.....	5,152.	22,809.
Excess Credits.....		39.
TOTAL DEBITS.....	\$188,029.	\$237,902.

-CR-

	1991	PRIOR
Remittance to Treasurer during fiscal year:		
Redemptions.....	\$ 29,372.	96,622.
Interest and Cost after sale.....	5,152.	22,809.
Abatements During Year.....	100.	525.
Unredeemed Taxes at End of Year.....	153,406.	117,253.
Excess Debits.....		693.
TOTAL CREDITS.....	\$188,029.	\$237,902.



**Plodzik & Sanderson**  
*Professional Association*  
accountants & auditors

Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Mercier, Jr., CPA\*  
Edward T. Perry, CPA

\* Also licensed in Maine

Armand G. Martineau, CPA  
James A. Sojka, CPA  
John C. Smith, CPA\*  
David I. Petretta, CPA

\* Also licensed in New York

January 15, 1993

To the Members of the  
Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have audited the financial statements of the Town of Alstead for the year ended December 31, 1992, and have issued our report thereon dated January 15, 1993. In planning and performing our audit, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following other matters came to our attention that we have discussed with management as an opportunity for efficiency and/or cost savings related to the administration of the Town:

**ADMINISTRATIVE ASSISTANT POSITION (REPEAT RECOMMENDATION)**

As a follow-up to our prior-year comments, we continue to recommend that the Town consider a full- or part-time administrative assistant who would provide the continuity to ensure the proper supervision of the Town's assets. The areas would include:

- A. Reviewing and appraising the soundness, adequacy and application of accounting, financial and operating controls.

TOWN OF ALSTEAD,  
NEW HAMPSHIRE

INDEPENDENT AUDITOR'S COMMUNICATION OF  
REPORTABLE CONDITIONS AND OTHER MATTERS

DECEMBER 31, 1992

- B. Ascertaining the extent of compliance with established policies, plans, and procedures, to include State and Federal statutes where applicable.
- C. Ascertaining the extent to which the Town's assets are accounted for and safeguarded from losses of all kinds.
- D. Supervising and performing the various clerical aspects of the accounting functions, including bookkeeping and responsibility for preparing periodic financial reports.
- E. Ascertaining the reliability of accounting and other data within the organization.

*TRUST FUNDS*

Some of the bank accounts managed by the Trustees of Trust Funds have cut-off dates in the middle of the month. This presents a problem at year end in being able to reconcile and prepare the State MS-9 reports. Also, the Trustees have many investments in certificates of deposit which mature at various times throughout the year.

We recommend that the Trustees contact the respective banking institutions to obtain cut-off bank statements and arrange CD maturity close to or at December 31 to be able to more accurately complete the MS-9 form.

*LIBRARY FUND*

As we reported the past two years, one individual has performed the duties of both the Bookkeeper and the Treasurer. Again, there appears to be a lack of clear written authorization for the expenditure of funds by the Trustees.

We recommend that all cash disbursements be approved by either a manifest system in which at least two officials would sign, or the checks would be signed by at least two officials prior to mailing. This would provide better internal accounting controls over the disbursements.

*GENERAL FIXED ASSET ACCOUNTING*

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made in order to comply with generally accepted accounting principles.

TOWN OF ALSTEAD,  
NEW HAMPSHIRE

INDEPENDENT AUDITOR'S COMMUNICATION OF  
REPORTABLE CONDITIONS AND OTHER MATTERS

DECEMBER 31, 1992

TAX COLLECTOR

*Summary of Tax Warrants (MS-61)*

Again this year we spent additional time in assisting the Tax Collector to complete form MS-61 detailing all activity for the year. We recommend the Tax Collector, on a quarterly basis, complete this form to obtain a better understanding on how to reconcile the taxes with the computer system. This would allow the Tax Collector to identify problems on a more timely basis and would allow the yearly report to be completed much easier.

*Notification of Registrar When Full Redemption is Made*

RSA 80:70 states in part "...the tax collector shall within 30 days after redemption notify the register of deeds...." We noted instances during the year in which the Tax Collector notified the Registrar of Deeds as many as 75 days after redemption was made.


We recommend the Tax Collector file the report of redemptions on the first and fifteenth day of the month to comply with this RSA.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have had an opportunity to review our audit report and comments above, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

  
PLODZIK & SANDERSON  
Professional Association

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of  
the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Alstead as of and for the year ended December 31, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead as of December 31, 1992, and the results of its operations (and cash flows of its nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Alstead. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 15, 1993

  
PLODZIK & SANDERSON  
Professional Association



EXHIBIT B  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
<u>Revenues</u>				
Taxes	\$2,029,267	\$	\$	\$2,029,267
Licenses and Permits	102,490			102,490
Intergovernmental	108,430			108,430
Charges For Services	2,300	7,320		9,620
Miscellaneous	66,111	27,740	18,107	111,958
<u>Other Financing Sources</u>				
Operating Transfers In		18,568	28,200	46,768
<u>Total Revenues and Other Financing Sources</u>	<u>2,308,598</u>	<u>53,628</u>	<u>46,307</u>	<u>2,408,533</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	\$ 152,547	\$	\$ 13,115	\$ 165,662
Public Safety	50,922			50,922
Highways and Streets	229,991			229,991
Sanitation	78,015	7,060		85,075
Health	12,525			12,525
Welfare	7,783			7,783
Culture and Recreation	3,650	38,656		42,306
Conservation	598			598
Debt Service	37,167			37,167
Capital Outlay	20,103			20,103
Intergovernmental	1,658,034			1,658,034
<u>Other Financing Uses</u>				
Operating Transfers Out	45,300			45,300
<u>Total Expenditures and Other Financing Uses</u>	<u>2,296,635</u>	<u>45,716</u>	<u>13,115</u>	<u>2,355,466</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	11,963	7,912	33,192	53,067
<u>Fund Balances - January 1</u>	<u>99,828</u>	<u>38,908</u>	<u>86,069</u>	<u>224,805</u>
<u>Fund Balances - December 31</u>	<u>\$ 111,791</u>	<u>\$46,820</u>	<u>\$119,261</u>	<u>\$ 277,872</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A  
- TOWN OF ALSTEAD, NEW HAMPSHIRE  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1992

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS AND OTHER DEBITS</u>		
<u>Assets</u>		
Cash and Equivalents	\$237,854	\$33,418
Investments		
<u>Receivables (Net of</u>		
<u>Allowances For Uncollectibles)</u>		
Taxes	629,654	
Accounts	12,588	3,173
Interfund Receivable		10,229
Prepaid Items	3,541	
<u>Other Debits</u>		
Amount To Be Provided For		
Retirement of General Long-term Debt		
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$883,637</u></b>	<b><u>\$46,820</u></b>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 758	\$
Accrued Payroll and Benefits	1,266	
Intergovernmental Payable	759,593	
Interfund Payable	10,229	
Capital Leases Payable		
Total Liabilities	<u>771,846</u>	
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		
Reserved For Encumbrances		
Reserved For Special Purposes	26,425	
<u>Unreserved</u>		
Designated For Special Purposes		46,820
Undesignated	85,366	
Total Equity	<u>111,791</u>	<u>46,820</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$883,637</u></b>	<b><u>\$46,820</u></b>

<u>Fiduciary Fund Type Trust Funds</u>	<u>Account Group General Long- Term Debt</u>	<u>Totals (Memorandum Only)</u>
\$ 52,750		\$ 324,022
229,619		229,619
		629,654
		15,761
		10,229
		3,541
<u>          </u>	<u>45,446</u>	<u>45,446</u>
<u>\$282,369</u>	<u>\$45,446</u>	<u>\$1,258,272</u>
\$	\$	\$ 758
		1,266
626		760,219
		10,229
<u>          </u>	<u>45,446</u>	<u>45,466</u>
<u>626</u>	<u>45,446</u>	<u>817,918</u>
112,420		112,420
		26,425
169,323		169,323
		46,820
<u>          </u>	<u>          </u>	<u>85,366</u>
<u>281,743</u>	<u>          </u>	<u>440,354</u>
<u>\$282,369</u>	<u>\$45,446</u>	<u>\$1,258,272</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (GAAP Basis)  
General and Special Revenue Funds  
For the Fiscal Year Ended December 31, 1992

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$2,017,947	\$2,029,267	\$11,320
Licenses and Permits	102,000	102,490	490
Intergovernmental	107,604	108,430	826
Charges For Services	5,500	2,300	( 3,200)
Miscellaneous	70,600	66,111	( 4,489)
<u>Other Financing Sources</u>			
Operating Transfers In	_____	_____	_____
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>2,303,651</u>	<u>2,308,598</u>	<u>4,947</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	169,400	152,547	16,853
Public Safety	52,650	50,922	1,728
Highways and Streets	226,200	229,991	( 3,791)
Sanitation	83,000	78,015	4,985
Health	11,925	12,525	( 600)
Welfare	12,000	7,783	4,217
Culture and Recreation	4,185	3,650	535
Conservation	500	598	( 98)
Debt Service	39,457	37,167	2,290
Capital Outlay	22,000	20,103	1,897
Intergovernmental	1,658,034	1,658,034	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>45,300</u>	<u>45,300</u>	_____
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>2,324,651</u>	<u>2,296,635</u>	<u>28,016</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	( 21,000)	11,963	32,963
<u>Fund Balances - January 1</u>	<u>99,828</u>	<u>99,828</u>	_____
<u>Fund Balances - December 31</u>	<u>\$ 78,828</u>	<u>\$ 111,791</u>	<u>\$32,963</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$2,017,947	\$2,029,267	\$11,320
			102,000	102,490	490
			107,604	108,430	826
	7,320	7,320	5,500	9,620	4,120
	27,740	27,740	70,600	93,851	23,251
<u>17,100</u>	<u>18,568</u>	<u>1,468</u>	<u>17,100</u>	<u>18,568</u>	<u>1,468</u>
<u>17,100</u>	<u>53,528</u>	<u>36,628</u>	<u>2,320,751</u>	<u>2,362,226</u>	<u>41,475</u>
			169,400	152,547	16,853
			52,650	50,922	1,728
			226,200	229,991	( 3,791)
10,600	7,060	3,540	93,600	85,075	8,525
			11,925	12,525	( 600)
			12,000	7,783	4,217
6,500	38,656	( 32,156)	10,685	42,306	( 31,621)
			500	598	( 98)
			39,457	37,167	2,290
			22,000	20,103	1,897
			1,658,034	1,658,034	
<u>          </u>	<u>          </u>	<u>          </u>	<u>45,300</u>	<u>45,300</u>	<u>          </u>
<u>17,100</u>	<u>45,716</u>	<u>( 28,616)</u>	<u>2,341,751</u>	<u>2,342,351</u>	<u>( 600)</u>
	7,912	7,912	( 21,000)	19,875	40,875
<u>38,908</u>	<u>38,908</u>	<u>          </u>	<u>138,736</u>	<u>138,736</u>	<u>          </u>
<u>\$38,908</u>	<u>\$46,820</u>	<u>\$ 7,912</u>	<u>\$ 117,736</u>	<u>\$ 158,611</u>	<u>\$40,875</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT D  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Statement of Revenues, Expenses and Changes in Fund Balance  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

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	Fiduciary Fund Type <u>Nonexpendable</u> <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 1,400
Interest and Dividends	<u>10,374</u>
<u>Total Operating Revenues</u>	<u>11,774</u>
<u>Operating Expenses</u>	
<u>Trust Income Distributions</u>	
Support of Schools	357
Cemeteries and Other	<u>6,491</u>
<u>Total Operating Expenses</u>	<u>6,848</u>
<u>Operating Income</u>	4,926
<u>Operating Transfers</u>	
Transfers Out	( <u>1,468</u> )
<u>Net Income</u>	3,458
<u>Fund Balance - January 1</u>	<u>159,024</u>
<u>Fund Balance - December 31</u>	<u>\$162,482</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Statements of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1992

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	Fiduciary Fund Type <u>Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$10,374
New Funds Received	1,400
Trust Income Distributions	( 6,848)
Operating Transfers Out	( 1,468)
<u>Net Cash Provided By Operating Activities</u>	3,458
<u>Cash - January 1</u>	<u>37,087</u>
<u>Cash - December 31</u>	<u>\$40,545</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>  	
<u>Net Income</u>	<u>\$ 3,458</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Alstead, New Hampshire was incorporated in 1763 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the Town of Alstead includes all funds, account groups, agencies, boards, commissions, authorities, and other potential component units that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic--but not the only--criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Fall Mountain Regional School District

The School District is excluded from the Town's reporting entity because the Town does not exercise any oversight of control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits, or fiscal

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

*B. Basis of Presentation - Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*GOVERNMENTAL FUND TYPES*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Vilas Pool  
Arch Pond Committee  
Shedd Porter Memorial Library  
Conservation Commission  
Landfill/Recycling

*FIDUCIARY FUND TYPES*

*Fiduciary Fund Types* - These funds account for assets held by the Town as a trustee.

The following funds are included in this fund type:

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Town Trusts

Capital Reserve

ACCOUNT GROUPS

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This account group is established to account for all long-term debt of the Town.

TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. *Measurement Focus/Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.



TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

All nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General, Library, and Landfill/Recycling Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1992, the beginning General Fund balance was applied as follows:

	General Fund
Unreserved Fund Balance	
Used to Reduce Tax Rate	<u>\$22,500</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Total Appropriations budgetary basis (legally adopted budget)	<u>\$2,326,151</u>	<u>\$17,100</u>
Adjusted to restate budget to GAAP Basis		
Carryover appropriations		
Reserve for encumbrances beginning of period	<u>24,925</u>	<u>          </u>
Reserve for encumbrances end of period	<u>( 26,425)</u>	<u>          </u>
Total Appropriations - GAAP Basis	<u>\$2,324,651</u>	<u>\$17,100</u>

E. Assets, Liabilities and Fund Equity

1. *Cash and Equivalents*

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the Laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

2. *Investments*

The Town is authorized by statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Alstead annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained below.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the responsibility for and the payment of intergovernmental expenditures in New Hampshire were unusual and therefore justified a period of greater than 60 days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

Management, through a comparison of historical data, has recognized a reserve of \$18,800 representing potential abatements of property tax receivables.

- b. Various service charges (planning board and landfill) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 25% of the receivables at December 31, 1992.

4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. *Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

6. *Long-Term Liabilities*

*General Obligation Debt*

General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

7. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Reserved for Endowments* - represents the principal balance of Nonexpendable Trust Funds which must be held for investment and for which only the income may be expended for specific purposes.

*Reserved for Encumbrances* - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

*Reserved for Special Purposes* - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues and the Town's Expendable Trust Funds.

*F. Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

*NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

*Excess of Expenditures Over Appropriations*

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1992:

Special Revenue Funds

Vilas Pool	\$17,124
Arch Pond Committee	2,162
Shedd Porter Memorial Library	11,953
Conservation Commission	917
<u>Total</u>	<u>\$32,156</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

*NOTE 3 - ASSETS*

*A. Cash and Equivalents*

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.



TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Book Balance
Bank deposits	<u>\$180,727</u>	<u>\$ -0-</u>	<u>\$98,972</u>	<u>\$279,699</u>	<u>\$324,022</u>

*B. Investments*

Investments made by the Town are summarized below:

	Carrying Amount	Market Value
Mutual Funds	\$ 9,076	\$ 91,911
Investments in Certificates of Deposit with Original Maturities greater than 90 days	<u>220,543</u>	<u>220,543</u>
<u>Total Investments</u>	<u>\$229,619</u>	<u>\$312,454</u>

*C. Property Taxes*

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Fall Mountain Regional School District and Cheshire County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

The tax rate for the year ended December 31, 1992, was as follows:

Municipal Portion	\$ 9.93
School Tax Assessment	39.77
County Tax Assessment	<u>3.68</u>
<u>Total</u>	<u>\$53.38</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on September 2, 1992, placed a lien for all uncollected 1991 property taxes.

Taxes receivable at December 31, 1992, are as follows:

<u>Property Taxes</u>	
Levy of 1992 (second semi-annual billing)	\$141,848
Levy of 1992 (first semi-annual billing)	235,948
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	153,406
Levy of 1990	105,298
Levy of 1989	11,954
Less: Reserve for estimated uncollectible taxes	( 18,800)
<u>Total Receivable</u>	<u>\$629,654</u>

*D. Accounts Receivable*

Accounts Receivable as of December 31, 1992, are as follows:

<u>General Fund</u>	
Trust Income	\$11,621
Other	<u>967</u>
Total General Fund	<u>12,588</u>
<u>Special Revenue Funds</u>	
Vilas Pool Trust Income	2,567
Landfill/Recycling Charges (Net of Reserve)	<u>606</u>
Total Special Revenue Funds	<u>3,173</u>
<u>Total Accounts Receivable</u>	<u>\$15,761</u>

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*E. Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1992 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$10,229
<u>Special Revenue Fund</u>		
Landfill/Recycling	<u>10,229</u>	<u>          </u>
<u>Totals</u>	<u>\$10,229</u>	<u>\$10,229</u>

*NOTE 4 - LIABILITIES*

*A. Intergovernmental Payable*

Payables due other governments at December 31, 1992 include:

<u>General Fund</u>	
Balance of Assessment due Fall	
Mountain Regional School District	\$759,505
State of New Hampshire	<u>88</u>
	<u>759,593</u>
<u>Trust Funds</u>	
School District Trusts	<u>626</u>
<u>Total Intergovernmental Payable</u>	<u>\$760,219</u>

*B. Retirement Plan*

The Town of Alstead participates in the I.C.M.A. retirement plan. Currently two employees are members. Both the Town and the employees contribute 5% of the gross wages for these employees. The contribution requirements for the year ended December 31, 1992, were \$5,340 which consisted of \$2,670 from the Town and \$2,670 from employees.

*C. Operating Leases*

The Town is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Town's Account Groups.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of December 31, 1992:

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Fiscal Year Ending December 31,	Amounts
1993	\$7,200
1994	<u>1,800</u>
<u>Total Minimum Payments Required</u>	<u>\$9,000</u>

G. Long-Term Debt

The following is a summary of the Town's general obligation debt transactions for the fiscal year ended December 31, 1992.

	<u>Notes and Bonds Payable</u>	<u>Capital Leases Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$14,000	\$28,668	\$42,668
Issued		39,644	39,644
Retired	( 14,000)	( 22,866)	( 36,866)
Balance, End of Year	<u>\$ -0-</u>	<u>\$45,446</u>	<u>\$45,446</u>

Long-term debt payable at December 31, 1992, is comprised of the following individual issues.

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at December 31, 1992</u>
<u>Capital Leases Payable</u>					
Highway Truck	\$69,127	10/6/89	10/6/93	5.67%	\$14,941
Highway Truck	\$39,644	11/4/92	11/4/96	4.93%	<u>30,505</u>
<u>Total General Long-Term Debt</u>					<u>\$45,446</u>

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1992, including interest payments, are as follows:

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

General Long-Term Debt Account Group

Fiscal Year Ending December 31.	General Obligation Debt		
	Principal	Interest	Total
1993	\$21,746	\$3,657	\$25,403
1994	7,326	1,813	9,139
1995	7,885	1,254	9,139
1996	<u>8,489</u>	<u>650</u>	<u>9,139</u>
<u>Totals</u>	<u>\$45,446</u>	<u>\$7,374</u>	<u>\$52,820</u>

All lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - FUND EQUITY

*Reservations of Fund Balances*

*Reserve for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1992, is detailed in Exhibit A-2 and totals \$26,425.

*Reserved for Special Purposes*

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Non-Expendable Trust Funds</u> (Income Balances)	
Warren Monument and School Fund	\$ 71
C.F. Warren Library Fund	81
Cemetery Trust Funds	49,828
Whitton Endowment Library Fund	<u>82</u>
<u>Total</u>	<u>\$50,062</u>

<u>Capital Reserve Funds</u>	
Highway Equipment	\$28,338
Reappraisal	51,449
Police	3,594
Fire	3,594
Ambulance	3,594
Vilas Pool Bridge	<u>2,772</u>
<u>Total</u>	<u>\$93,341</u>



TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Other Expendable Town Trusts

Maybelle H. Still Memorial Fund - Town History

\$25,920

*Reserved for Endowments*

The reserved for endowments at December 31, 1992 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1992 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Warren Monument and School Fund	\$ 5,262
Kimball Library Fund	2,465
Carpenter Library Fund	500
C.F. Warren Library Fund	5,650
Cemetery Trust Funds	85,142
Wells and Smith Cemetery and School Funds	510
Whitton Endowment Library Fund	<u>12,891</u>
<u>Total</u>	<u>\$112,420</u>

*Designated for Special Purposes*

The \$46,820 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years and are detailed as follows:

Special Revenue Funds

Vilas Pool	\$16,580
Arch Pond Committee	10,281
Shedd Porter Memorial Library	6,104
Conservation Commission	3,020
Landfill/Recycling	<u>10,835</u>
<u>Total</u>	<u>\$46,820</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

*Litigation*

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*

*NOTES TO THE FINANCIAL STATEMENTS*

*DECEMBER 31, 1992*

*NOTE 7 - TRUST FUNDS*

On January 3, 1985, the Bellows Falls Trust Company was appointed Successor Trustee of the Charles N. Vilas Trust, to act in place and stead of Citibank, N.A., and United States Trust Company. The market value of the trusts as reported by the bank at December 31, 1992, is \$1,825,894. The reports of the Bellows Falls Trust Company were not examined by Plodzik & Sanderson, Professional Association.

EXHIBIT A-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1992

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$1,968,647	\$1,968,645	(\$ 2)
Yield	4,300	4,223	( 77)
Interest and Penalties on Taxes	45,000	56,399	11,399
Total Taxes	<u>\$2,017,947</u>	<u>\$2,029,267</u>	<u>\$11,320</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	500	1,704	1,204
Motor Vehicle Permit Fees	100,000	98,849	( 1,151)
Other Licenses, Permits and Fees	1,500	1,937	437
Total Licenses and Permits	<u>102,000</u>	<u>102,490</u>	<u>490</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	57,899	57,941	42
Highway Block Grant	49,702	49,702	
State and Federal Forest Land Reimbursement	3	3	
Federal Emergency Management Assistance - State Share		784	784
Total Intergovernmental Revenues	<u>107,604</u>	<u>108,430</u>	<u>826</u>
<u>Charges For Services</u>			
Income From Departments	<u>5,500</u>	<u>2,300</u>	<u>( 3,200)</u>
<u>Miscellaneous Revenues</u>			
Vilas Trust Income	63,000	58,060	( 4,940)
Interest on Investments	7,500	6,931	( 569)
Rent of Property	100	200	100
Insurance Dividends and Reimbursements		247	247
Other		673	673
Total Miscellaneous Revenues	<u>70,600</u>	<u>66,111</u>	<u>( 4,489)</u>
<u>Total Revenues</u>	<u>2,303,651</u>	<u>\$2,308,598</u>	<u>\$ 4,947</u>
<u>Unreserved Fund Balance</u>			
Used To Reduce Tax Rate	<u>22,500</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$2,326,151</u>		

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1992

	Encumbered From 1991	Appropriations 1992
<u>Current</u>		
<u>General Government</u>		
Executive		\$ 24,000
Election, Registration and Vital Statistics		13,000
Financial Administration		25,000
Legal Expenses		5,000
Employee Benefits		25,000
Planning and Zoning		4,200
General Government Buildings		21,300
Cemeteries		1,000
Insurance, not otherwise allocated		50,000
Advertising and Regional Associations		2,400
Total General Government	<u>          </u>	<u>170,900</u>
<u>Public Safety</u>		
Police Department		19,000
Ambulance		12,000
Fire Department		21,100
Forest Fires		500
Emergency Management		50
Total Public Safety	<u>          </u>	<u>52,650</u>
<u>Highways and Streets</u>		
Highways and Streets		210,000
Street Lighting		7,000
Highway Truck Lease		9,200
Total Highways and Streets	<u>          </u>	<u>226,200</u>
<u>Sanitation</u>		
Solid Waste Disposal		83,000
<u>Health</u>		
Animal Control		500
Health Agencies and Hospitals		11,225
Health Officer		200
Total Health	<u>          </u>	<u>11,925</u>
<u>Welfare</u>		
Direct Assistance		12,000
<u>Culture and Recreation</u>		
Parks and Recreation		3,500
Library		500
Patriotic Purposes		185
Total Culture and Recreation	<u>          </u>	<u>4,185</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1993</u>	<u>(Over) Under Budget</u>
\$ 23,743	\$	\$ 257
12,027		973
26,253		( 1,253)
3,428		1,572
25,269		( 269)
1,799	1,500	901
23,552		( 2,252)
940		60
33,260		16,740
2,276		124
<u>152,547</u>	<u>1,500</u>	<u>16,853</u>
18,356		644
11,453		547
20,728		372
385		115
		50
<u>50,922</u>		<u>1,728</u>
214,001		( 4,001)
6,851		149
9,139		61
<u>229,991</u>		<u>( 3,791)</u>
78,015		4,985
1,309		( 809)
11,206		19
10		190
<u>12,525</u>		<u>( 600)</u>
7,783		4,217
2,965		535
500		
185		
<u>3,650</u>		<u>535</u>



EXHIBIT A-2 (Continued)  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1992

	Encumbered From 1991	Appropriations 1992
<u>Conservation Commission</u>	<u>          </u>	<u>500</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		28,941
Interest Expense - Long Term Debt		2,516
Interest Expense - Tax Anticipation Notes	<u>          </u>	<u>8,000</u>
Total Debt Service	<u>          </u>	<u>39,457</u>
<u>Capital Outlay</u>		
Land - Pleasant Street/Vilas Road		2,000
Hill Road Project		20,000
Highway Salt and Sand Shed	<u>24,925</u>	
Total Capital Outlay	<u>24,925</u>	<u>22,000</u>
<u>Intergovernmental</u>		
School District Assessment		1,519,010
County Tax Assessment	<u>          </u>	<u>139,024</u>
Total Intergovernmental	<u>          </u>	<u>1,658,034</u>
<u>OTHER OPERATING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		17,100
Capital Reserve Funds	<u>          </u>	<u>28,200</u>
Total Operating Transfers Out	<u>          </u>	<u>45,300</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$24,925</u>	<u>\$2,326,151</u>

Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
<u>598</u>		( <u>98</u> )
27,727		1,214
3,759		( 1,243 )
<u>5,681</u>	<u>          </u>	<u>2,319</u>
<u>37,167</u>	<u>          </u>	<u>2,290</u>
2,000		
18,103		1,897
<u>20,103</u>	<u>24,925</u>	<u>1,897</u>
	<u>24,925</u>	
1,519,010		
<u>139,024</u>	<u>          </u>	<u>          </u>
<u>1,658,034</u>	<u>          </u>	<u>          </u>
17,100		
<u>28,200</u>	<u>          </u>	<u>          </u>
<u>45,300</u>	<u>          </u>	<u>          </u>
<u>\$2,296,635</u>	<u>\$26,425</u>	<u>\$28,016</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1992

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$74,903	
<u>Deduction</u>		
Unreserved Fund Balance Used To Reduce the 1992 Tax Rate	( <u>22,500</u> )	\$52,403
<u>Addition</u>		
<u>1992 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	4,947	
Unexpended Balance of Appropriations (Exhibit A-2)	<u>28,016</u>	
1992 Budget Surplus		<u>32,963</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$85,366</u>

The notes to the financial statements are an integral part of this statement.

## NOTES

EXHIBIT B-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1992

---

<u>ASSETS</u>	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>
Cash and Equivalents	\$14,013	\$10,281
<u>Receivables (Net of</u>		
<u>Allowances For Uncollectibles)</u>		
Accounts	2,567	
Interfund Receivables	<hr/>	<hr/>
TOTAL ASSETS	<u>\$16,580</u>	<u>\$10,281</u>

<u>EQUITY</u>		
<u>Fund Balances</u>		
<u>Unreserved</u>		
Designated For Special Purposes	<u>\$16,580</u>	<u>\$10,281</u>



<u>Shedd Porter Memorial Library</u>	<u>Conservation Commission</u>	<u>Landfill/ Recycling</u>	<u>Total</u>
\$ 6,104	\$3,020	\$	\$33,418
		606	3,173
		<u>10,229</u>	<u>10,229</u>
<u>\$ 6,104</u>	<u>\$3,020</u>	<u>\$10,835</u>	<u>\$46,820</u>
<u>\$ 6,104</u>	<u>\$3,020</u>	<u>\$10,835</u>	<u>\$46,820</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992

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	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>
<u>Revenues</u>		
Charges For Services	\$	\$
Miscellaneous	17,843	673
<u>Other Financing Sources</u>		
Operating Transfers In	_____	_____
<u>Total Revenues and Other Financing Sources</u>	<u>17,843</u>	<u>673</u>
<u>Expenditures</u>		
<u>Current</u>		
Sanitation		
Culture and Recreation	<u>17,124</u>	<u>2,162</u>
<u>Total Expenditures</u>	<u>17,124</u>	<u>2,162</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	719	( 1,489)
<u>Fund Balances - January 1</u>	<u>15,861</u>	<u>11,770</u>
<u>Fund Balances - December 31</u>	<u>\$16,580</u>	<u>\$10,281</u>

<u>Shedd Porter Memorial Library</u>	<u>Conservation Commission</u>	<u>Landfill/ Recycling</u>	<u>Total</u>
\$ 25 9,084	\$ 140	\$ 7,295	\$ 7,320 27,740
<u>7,968</u>	<u>          </u>	<u>10,600</u>	<u>18,568</u>
<u>17,077</u>	<u>140</u>	<u>17,895</u>	<u>53,628</u>
<u>18,453</u>	<u>917</u>	7,060	7,060 <u>38,656</u>
<u>18,453</u>	<u>917</u>	<u>7,060</u>	<u>45,716</u>
( 1,376)	( 777)	10,835	7,912
<u>7,480</u>	<u>3,797</u>	<u>          </u>	<u>38,908</u>
<u>\$ 6,104</u>	<u>\$3,020</u>	<u>\$10,835</u>	<u>\$46,820</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Vilas Pool  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1992

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Revenues

Miscellaneous

Vilas Trust	\$13,864
Interest Income	481
Donations	2,533
Other	<u>965</u>

Total Revenues

\$17,843

Expenditures

Current

Culture and Recreation

Salaries and Benefits	10,377
Utilities	1,565
Maintenance and Repairs	1,139
Capital Acquisitions and Improvements	1,160
Other	<u>2,883</u>

Total Expenditures

17,124

Excess Revenues Over Expenditures

719

Fund Balance - January 1

15,861

Fund Balance - December 31

\$16,580

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-4  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Arch Pond Committee  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1992

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<u>Revenues</u>		
<u>Miscellaneous</u>		
Interest Income		\$ 673
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Road Work	\$2,105	
Other	<u>57</u>	
<u>Total Expenditures</u>		<u>2,162</u>
<u>(Deficiency) of</u>		
<u>Revenues (Under) Expenditures</u>		( 1,489)
<u>Fund Balance - January 1</u>		<u>11,770</u>
<u>Fund Balance - December 31</u>		<u>\$10,281</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT B-5  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Shedd Porter Memorial Library  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1992

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Revenues

Charges For Services

Copier Income \$ 25

Miscellaneous

Interest and Dividends 144

Shedd Porter Trust 7,582

Donations 1,358

Other Financing Sources

Operating Transfers In

General Fund 6,500

Trust Funds 1,468

Total Revenues and

Other Financing Sources \$17,077

Expenditures

Current

Culture and Recreation

Salaries and Benefits 8,132

Other Administrative Costs 198

Books, Periodicals and Programs 4,814

Operations and Maintenance  
of Facilities 5,309

Total Expenditures

18,453

(Deficiency) of Revenues and Other

Financing Sources (Under) Expenditures ( 1,376)

Fund Balance - January 1

7,480

Fund Balance - December 31

\$ 6,104

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-6  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Conservation Commission  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1992

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<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ <u>140</u>
<u>Expenditures</u>	
<u>Current</u>	
<u>Culture and Recreation</u>	
Administration and Other	<u>917</u>
<u>(Deficiency) of Revenues (Under) Expenditures</u>	( <u>777</u> )
<u>Fund Balance - January 1</u>	<u>3,797</u>
<u>Fund Balance - December 31</u>	<u>\$3,020</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-7  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Fund - Landfill/Recycling  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1992

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<u>Revenues</u>	
<u>Charges For Services</u>	
User Charges	\$ 7,295
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>10,600</u>
<u>Total Revenues and Other Financing Sources</u>	\$17,895
<u>Expenditures</u>	
<u>Current</u>	
Sanitation	
General and Administrative	<u>7,060</u>
<u>Excess of Revenues and Other</u>	
<u>Financing Sources Over Expenditures</u>	<u>10,835</u>
<u>Fund Balance - January 1</u>	<u>          </u>
<u>Fund Balance - December 31</u>	<u>\$10,835</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Combining Balance Sheet  
December 31, 1992

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<u>ASSETS</u>	<u>Trust Funds</u>			<u>Total</u>
	<u>Expendable</u>	<u>Capital</u>	<u>Nonexpendable</u>	
	<u>Town</u>	<u>Reserve</u>	<u>Town</u>	
Cash and Equivalents	\$12,205	\$	\$ 40,545	\$ 52,750
Investments	<u>13,715</u>	<u>93,341</u>	<u>122,563</u>	<u>229,619</u>
TOTAL ASSETS	<u>\$25,920</u>	<u>\$93,341</u>	<u>\$163,108</u>	<u>\$282,369</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$	\$ 626	\$ 626
 <u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			112,420	112,420
Reserved For				
Special Purposes	<u>25,920</u>	<u>93,341</u>	<u>50,062</u>	<u>169,323</u>
Total Equity	<u>25,920</u>	<u>93,341</u>	<u>162,482</u>	<u>281,743</u>
TOTAL LIABILITIES AND EQUITY	<u>\$25,920</u>	<u>\$93,341</u>	<u>\$163,108</u>	<u>\$282,369</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Fiduciary Fund Type  
Expendable Trust Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992

	<u>Town Trust Funds</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$ 2,347	\$ 4,254	\$ 6,601
Other	11,506		11,506
<u>Other Financing Sources</u>			
Operating Transfers In	_____	<u>28,200</u>	<u>28,200</u>
<u>Total Revenues and Other Financing Sources</u>	<u>13,853</u>	<u>32,454</u>	<u>46,307</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	<u>13,115</u>	_____	<u>13,115</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	738	32,454	33,192
<u>Fund Balances - January 1</u>	<u>25,182</u>	<u>60,887</u>	<u>86,069</u>
<u>Fund Balances - December 31</u>	<u>\$25,920</u>	<u>\$93,341</u>	<u>\$119,261</u>

The notes to the financial statements are an integral part of this statement.



SCHEDULE I  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Summary of Town Clerk's Account  
For the Fiscal Year Ended December 31, 1992

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<u>Motor Vehicle Permits Issued</u>		\$ 98,849
<u>Dog Licenses and Penalties</u>		
Town's Share	\$1,802	
State's Share	<u>135</u>	1,937
<u>All Other Collections</u>		<u>1,704</u>
<u>Remittances to Treasurer</u>		<u>\$102,490</u>

SCHEDULE II  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal, Income and Investments  
For the Fiscal Year Ended December 31, 1992

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	Principal	
	Balance January 1, 1992	Balance December 31, 1992
		Additions
<u>Cemetery Trust Fund</u>		
Perpetual Care	\$ 84,942	\$ 200
		\$85,142
<u>Library Funds</u>		
Kimball Fund	2,465	2,465
Carpenter Fund	500	500
C.F. Warren Fund	5,650	5,650
Whitton Endowment Fund	11,691	1,200
Total Library Funds	20,306	1,200
		21,506
<u>School and Other Funds</u>		
Warren Monument and School Fund	5,262	5,262
Kingsbury School Fund	606	606
Wells and Smith Cemetery and School Funds	510	510
Maybelle H. Still Memorial Fund - Town History	13,715	13,715
Total School and Other Funds	20,093	20,093
<u>Capital Reserve Funds</u>	50,000	28,200
		78,200
<u>Totals</u>	<u>\$175,341</u>	<u>\$29,600</u>
		<u>\$204,941</u>

Income				Balance of Principal and Income
Balance January 1, 1992	Earned During Year	Expended During Year	Balance December 31, 1992	December 31, 1992
<u>\$47,825</u>	<u>\$ 8,428</u>	<u>\$ 6,425</u>	<u>\$ 49,828</u>	<u>\$134,970</u>
	204	204		2,465
	41	41		500
	396	315	81	5,731
<u>40</u>	<u>949</u>	<u>907</u>	<u>82</u>	<u>12,973</u>
<u>40</u>	<u>1,590</u>	<u>1,467</u>	<u>163</u>	<u>21,669</u>
139	324	392	71	5,333
33	37	50	20	626
	31	31		510
<u>11,467</u>	<u>13,853</u>	<u>13,115</u>	<u>12,205</u>	<u>25,920</u>
<u>11,639</u>	<u>14,245</u>	<u>13,588</u>	<u>12,296</u>	<u>32,389</u>
<u>10,887</u>	<u>4,254</u>	<u>      </u>	<u>15,141</u>	<u>93,341</u>
<u>\$70,391</u>	<u>\$28,517</u>	<u>\$21,480</u>	<u>\$77,428</u>	<u>\$282,369</u>

# 1992 MARRIAGES

<u>GROOM</u>	<u>RESIDENCE</u>	<u>BRIDE</u>	<u>RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>	<u>DATE</u>
Timothy R. Wyman	Alstead	Amy M. Giuseppone	Alstead	No. Walpole	06-27-92
William T. Avsec	Ohio	AnnMarie Sherman	Alstead	Alstead	07-04-92
William E. Clark	Alstead	Jeanette A. Landry	Alstead	Acworth	07-11-92
Darren E. Hicks	Alstead	Amanda L. Shand	Alstead	Alstead	07-11-92
Gordon J. Withers	Alstead	Amy C. Hathaway	Alstead	S. Acworth	08-15-92
Robert R. Scott Jr.	Alstead	Kelly O. Kowalczyk	Alstead	Langdon	09-12-92
Donald L. Beam Jr.	Alstead	Paula A. Morris	Alstead	Alstead	10-10-92
Raymond T. Howard	Mass.	Beth A. St. Pierre	Alstead	No. Walpole	11-17-92
Matthew J. VanAlstyne	Alstead	Michelle J. Lawlor	Alstead	Alstead	11-21-92
Timothy J. Barratt	Alstead	Nicole M. Hill	VT	Alstead	12-19-92
Richard S. Galvin	Alstead	Lynn T. McGreer	Alstead	Walpole	12-19-92

# \*1992 BIRTHS

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>BABY'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S MAIDEN NAME</u>
Jan. 24	Alstead	Brice Douglas	David Carter	Bronwen Jones
Jan. 28	Alstead	Joshua Robert	John T. McGarvey	Johnnie L. Yohel
Feb. 2	Lebanon	Keith Michael	Christopher Perham	Tammy J. Welch
April 8	Keene	Hillary Ann	Todd E. O'Brien	Susan L. Tanguay
May 15	Keene	Caitlin Virginia	Christopher Miller	Cindy L. Creteau
May 27	Keene	Adam Kyle	Andrew E. Dunton	Dawn E. Sutton
June 3	Keene	Ashley Janice	Daniel W. Chase	Lorraine Elliot
June 22	Keene	Cody Dylan	Charles E. Knight	Connie L. Clark
July 15	Keene	Julia Paige	Frederick W. Oberst	Caroline Carson
Oct. 3	Peterborough	Chloe Somers	Joseph C. Waller IV	Cindy S. Pullum
Nov. 8	Keene	Lea Marie	Matthew J. Morris	Pamela Russell
Nov. 5	Peterborough	Amie Frances	Henry B. Moncrief	Jahna Calandrelli

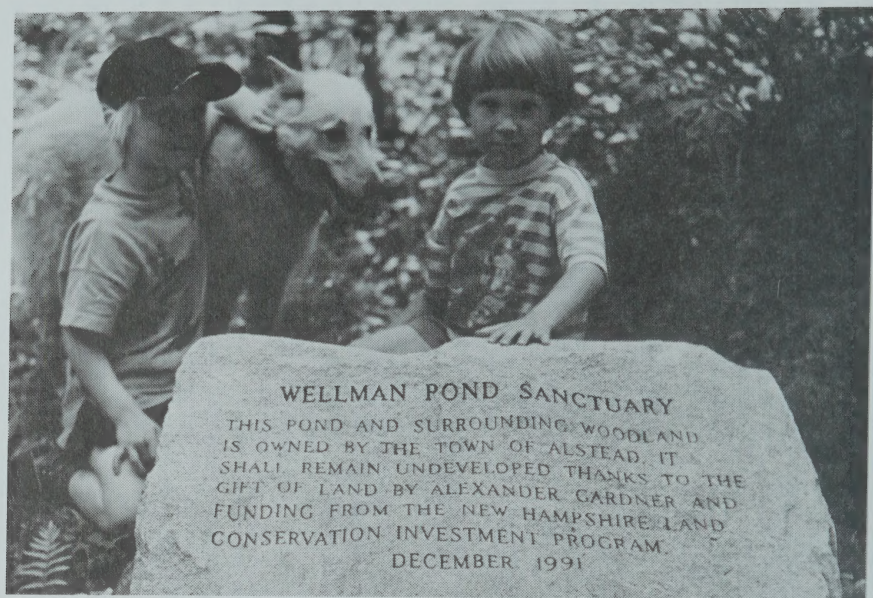
\*This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.

# \*\*1992 DEATHS

<u>NAME</u>	<u>PLACE OF DEATH</u>	<u>DATE</u>	<u>AGE</u>
Anna C. Clark	Keene*	January 4, 1992	87
Mary J. Monty	Keene	March 31, 1992	91
Daniel M. Metcalf Sr.	Keene	April 15, 1992	91
Howard W. Reinhardt	Lebanon	May 4, 1992	78
Turner W. Bellows	Keene*	May 11, 1992	83
Jesse J. Comstock	Keene	July 1, 1992	82
Leon F. Jones	Keene	August 7, 1992	72
Ezra G. Buss	Keene	September 28, 1992	85
James E. Burnham	Alstead*	September 7, 1992	66
Harley Y. Ward	Keene	November 28, 1992	83
Lyle R. Laird	Lebanon*	June 22, 1992	24

\*Brought to town for burial.

\*\*This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.



ABOVE: Larsson Burch and Daniel Gruber who joined in the dedication of the marker placed at Wellman Pond this summer.





ABOVE: Dedication of Poem by Edith Chase (center). Selectmen James O'Brien and Betty Woodell at Transfer Station September 1992.

